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This letter reflects the authorization for the committee as approved by Legislative Council at its meeting on April 25, 2019.

To: Legislative Council

Requested by: Representative Benavidez
With support of: Representative Bird

Re: Request for interim study committee regarding tax expenditure evaluations prepared by the Office of the State Auditor.

Date: April 25, 2019

Information Required Pursuant to Section 2-3-303.3, C.R.S.

I hereby request that an interim study committee be formed to study the policy recommendations contained in the tax expenditure evaluations prepared by the Office of the State Auditor in the ongoing Tax Expenditures Compilation Report, during the interim between the 2019 and 2020 legislative sessions. The interim study committee would be named the "Tax Expenditure Evaluation Interim Study Committee."

The policy issues to be studied are the evaluations and policy recommendations for state tax expenditures prepared by the Office of the State Auditor in the ongoing Tax Expenditures Compilation Report. The policy recommendations include, among other things, changing or repealing various tax credits.

The interim study committee would need to meet up to four times to study the issues.

The interim study committee should consist of six members of the General Assembly selected as follows:

- Three members of the Senate, with two appointed by the President of the Senate and one appointed by the minority leader of the Senate; and

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- Three members of the House of Representatives, with two appointed by the Speaker of the House of Representatives, and one appointed by the minority leader of the House of Representatives.

The chair will be a House member appointed by the Speaker of the House of Representatives and the vice-chair will be appointed by the President of the Senate.

The appointments must be made by June 1, 2019.

Nonlegislative members will not have a role in the interim study committee.

A task force is not necessary to assist the interim study committee in studying the scope of policy issues described above.

The interim study committee will need up to five bills to address the issues it studies.

Additional Information Related to the Interim Study Committee Request

The Office of the State Auditor, the Colorado Department of Revenue, and any relevant agencies affected by the tax expenditures that are reviewed by the interim study committee may be called upon to provide assistance or information to the interim study committee.

Thank you for your consideration of this request.